Amendments to the Claims:

This listing of claims will replace all prior versions of claims in the application:

Listing of Claims:

Claims 1, 2, 4, 5, 6, 7, 8, 9, 10 and 11 (canceled).

Claim 12. (New) A cargo loading and unloading device comprising:

a guide assembly being mounted on a vehicle, the vehicle having a longitudinally extending vehicle bed having a longitudinal axis, said guide assembly being mounted proximal an open end of the vehicle bed, said guide assembly comprising a frame, said frame comprising a longitudinally extending beam that extends generally normal to the longitudinal axis of the vehicle bed when mounted to the vehicle, a connector guide, and at least two support guides attached to said beam and each one of said guides extending generally parallel thereto and each of said guides comprising a roller;

a movable carriage for holding cargo, said carriage being dimensioned and configured to be at least partially receivable by the bed of the vehicle;

a connector having first and second ends, said second end being attached to said carriage;

a winch dimensioned and configured so that it is attachable to the vehicle, said first end of said connector being attached to said winch so that said connector extends from said winch over said connector guide to said carriage prior to loading said carriage onto the bed of the vehicle.

Claim 13. (New) A cargo loading and unloading device as in claim 12 wherein said connector guide comprises a roller.

Claim 14. (New) A cargo loading and unloading device as in claim 12 wherein each one of said support guides comprise a roller.

Claim 15. (New) A cargo loading and unloading device as in claim 1 wherein said guide assembly further comprises a pair of retaining guides mounted to said frame of said guide assembly, each of said retaining guides having a first end and a second end, said first ends of said retaining guides being spaced apart further from one another than said second ends of said retaining guides and said second ends of said retaining guides being spaced apart at a distance generally equal to or greater than the width of said carriage such that said carriage will pass therebetween.

Claim 16. (New) A cargo loading and unloading device as in claim 15 wherein each one of said pair of retaining guides comprises a roller.

Claim 17. (New) A cargo loading and unloading device as in claim 12 wherein said guide assembly further comprises means for attaching said guide assembly to a trailer hitch on the vehicle.

Claim 18. (New) A cargo loading and unloading device as in claim 17 wherein said means for attaching said guide assembly to the trailer hitch comprises a peg extending downwardly from said frame, said peg being dimensioned and configured to be received by a hollow tube attachable to and extending upwardly from the draw bar of the trailer hitch, whereby said guide assembly is mounted to the vehicle when the draw bar is inserted in the receiver of the hitch mounted on the vehicle.

Claim 19. (New) A cargo loading and unloading device as in claim 12 wherein each of said at least two support guides lies in a separate vertical plane, said separate vertical planes being spaced apart one from the other.

Claim 20. (New) A cargo loading and unloading device as in claim 19 wherein each of said at least two support guides lies in a horizontal plane and each said horizontal plane is spaced apart one from the other.

Claim 21. (New) A cargo loading and unloading device comprising:

a guide assembly being mounted on a vehicle, the vehicle having a longitudinally extending vehicle bed having a longitudinal axis, said guide assembly being mounted proximal an open end of the vehicle bed, said guide assembly comprising a frame, said frame comprising a longitudinally extending beam that extends generally normal to the longitudinal axis of the vehicle bed when mounted to the vehicle, a connector guide, and at least two support guides attached to said beam and each one of said guides extending generally parallel thereto, each of said at least two support guides

lying in a separate vertical plane, said separate vertical planes being spaced apart one from the other and each of said support guides comprising a roller, each of said rollers lying in a horizontal plane and each said horizontal plane is spaced apart one from the other;

a movable carriage for holding cargo, said carriage being dimensioned and configured to be at least partially receivable by the bed of the vehicle;

a connector having first and second ends, said second end being attached to said carriage;

a winch dimensioned and configured so that it is attachable to the vehicle, said first end of said connector being attached to said winch so that said connector extends from said winch over said connector guide to said carriage prior to loading said carriage onto the bed of the vehicle.